

## Message Text

UNCLASSIFIED

PAGE 01 TAIPEI 01000 170927Z  
ACTION EB-08

INFO OCT-01 EA-12 ISO-00 /021 W  
-----063159 170942Z /10

P R 170855Z FEB 78  
FM AMEMBASSY TAIPEI  
TO SECSTATE WASHDC PRIORITY 6470  
INFO USDOC WASHDC

UNCLAS TAIPEI 1000

E.O. 11652: N/A  
TAGS: ETRD, TW  
SUBJECT: CONGRESSIONAL INQUIRY: ROC TARIFFS ON WATER COOLERS

REF : STATE 36334

1. WATER COOLERS ARE CLASSIFIABLE UNDER COLD DRINK MACHINERY,  
BTN 84.15 (1) (B) IN THE ROC CUSTOMS SCHEDULE (OTHER REFERENCE  
NUMBERS ARE CCC CODE 7301-31 AND SITC 7191-5). ROC CUSTOMS  
CONFIRMS THAT TARIFF RATE IS 46 PERCENT.

2. THE "EFFECTIVE RATE" OR, BETTER YET, "INCIDENCE" OF  
TARIFF IS MORE THAN 46 PERCENT BECAUSE OF CIF VALUATION AND  
20 PERCENT CUSTOMS VALUATION SURCHARGE OR "QLIFT" FOR DUTY  
RWVYING PURPOSES AS WELL AS FOUR PERCENT HARBOR TAX, HYPOTHETICAL  
PRICE CALCULATIONS WOULD BE AS FOLLOWS: FOB US PORT \$85, CIF  
TAIWANESE PORT \$100, CUSTOMS DUTY \$55.20, HARBOR TAX \$4.80  
AND -- FINALLY -- LANDED COST \$160. LANDED COST IS USUALLY  
WHERE ONE STOPS IN DETERMINING IMPORT CHARGES SINCE CHARGES,  
COSTS AND MARK UPS IN THE INTERNAL MARKET EQUALLY APPLY  
TO DOMESTICALLY PRODUCED GOODS. ONE OF THESE WOULD BE  
THE COMMODITY TAX.

3. COMMERCIAL ATTACHE SUGGESTS THAT COMPANY CONTACT  
NEAREST US DEPARTMENT OF COMMERCE DISTRICT OFFICE TO  
EITHER BE COUNSELED BY INTERNATIONAL TRADE SPECIALIST  
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OR TO ATTEND EXPORT WORKSHOP WHICH COVERS EXPORT  
PRICING.  
UNGER

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** WATER, WATER SUPPLY SYSTEM, TARIFFS, US CONGRESSIONAL HEARINGS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 17 feb 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 jan 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978TAIPEI01000  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780073-0673  
**Format:** TEL  
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**Handling Restrictions:** n/a  
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**Legacy Key:** link1978/newtext/t19780238/aaaabgoh.tel  
**Line Count:** 58  
**Litigation Code IDs:**  
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**Litigation History:**  
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**Message ID:** d3f707d4-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION EB  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
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**Page Count:** 2  
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**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 STATE 36334  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 22 feb 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 3552122  
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**Status:** NATIVE  
**Subject:** CONGRESSIONAL INQUIRY: ROC TARIFFS ON WATER COOLERS  
**TAGS:** ETRD, TW  
**To:** STATE  
**Type:** TE  
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**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
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